

## Indiana Tax Descriptions and Receipts

*All amounts are in thousands. Percentage change reflects increase from FY05 to FY06, unless otherwise indicated. Significant differences reflected in the tax receipts may be due to Indiana Tax Amnesty.*

### Aircraft License Excise Tax

Excise tax, due at the time of registration, is determined by weight, age and type of aircraft. All excise tax is distributed to the county where the aircraft is usually located, when not in use.

|      |          |      |          |               |                |
|------|----------|------|----------|---------------|----------------|
| FY96 | \$ 404.4 | FY00 | \$ 430.0 | FY04          | \$ 641.8       |
| FY97 | \$ 377.6 | FY01 | \$ 513.8 | FY05          | \$ 753.4       |
| FY98 | \$ 381.8 | FY02 | \$ 548.9 | <b>FY06</b>   | <b>\$592.6</b> |
| FY99 | \$ 392.9 | FY03 | \$ 649.7 | <b>CHANGE</b> | <b>-21.34%</b> |

### Alcoholic Beverage Tax

Per gallon rates are based on the wholesale purchase of the following: beer, \$.115; liquor/wine (21 percent alcohol or more), \$2.68; wine (less than 21 percent alcohol), \$.047; mixed beverages (14 percent or less), \$.047.

|      |             |      |             |               |                    |
|------|-------------|------|-------------|---------------|--------------------|
| FY96 | \$ 33,847.8 | FY00 | \$ 36,240.5 | FY04          | \$ 38,509.2        |
| FY97 | \$ 33,942.4 | FY01 | \$ 36,597.8 | FY05          | \$ 38,719.4        |
| FY98 | \$ 33,087.8 | FY02 | \$ 37,458.3 | <b>FY06</b>   | <b>\$ 40,529.6</b> |
| FY99 | \$ 35,148.9 | FY03 | \$ 37,678.6 | <b>CHANGE</b> | <b>4.68%</b>       |

### Auto Rental Excise Tax

Rates are based on the gross retail income from the rental of a vehicle weighing less than 11,000 pounds for less than a 30-day period at a rate of 4 percent.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 6,981.3 | FY00 | \$ 8,101.9 | FY04          | \$ 8,940.9        |
| FY97 | \$ 7,836.8 | FY01 | \$ 9,846.8 | FY05          | \$ 8,840.8        |
| FY98 | \$ 8,047.7 | FY02 | \$ 9,126.7 | <b>FY06</b>   | <b>\$ 9,889.1</b> |
| FY99 | \$ 8,914.0 | FY03 | \$ 9,500.9 | <b>CHANGE</b> | <b>11.86%</b>     |

### Charity Gaming Excise Tax

Tax based on the sale of pull tabs, punchboards and tip boards to qualified organizations licensed for charity gaming at a rate of 10 percent of the wholesale price. Remitted by the licensed distributor or manufacturer (not the organization).

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 1,008.1 | FY00 | \$ 1,211.1 | FY04          | \$ 1,231.5        |
| FY97 | \$ 1,194.3 | FY01 | \$ 1,521.0 | FY05          | \$ 1,244.4        |
| FY98 | \$ 1,222.7 | FY02 | \$ 1,382.5 | <b>FY06</b>   | <b>\$ 1,384.4</b> |
| FY99 | \$ 1,313.1 | FY03 | \$ 1,311.9 | <b>CHANGE</b> | <b>11.25%</b>     |

### Cigarette/Other Tobacco Tax

Levied against cartons or packs of cigarettes and cigarette papers, wrappers and tubes at the following rates: pack of 20 cigarettes, \$.555; pack of 25 cigarettes, \$.69375; other tobacco products, 18 percent of wholesale price.

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 123,720.2 | FY00 | \$ 125,151.5 | FY04          | \$ 338,715.7        |
| FY97 | \$ 128,420.3 | FY01 | \$ 120,827.4 | FY05          | \$ 343,077.9        |
| FY98 | \$ 127,969.1 | FY02 | \$ 123,214.8 | <b>FY06</b>   | <b>\$ 355,525.0</b> |
| FY99 | \$ 127,634.1 | FY03 | \$ 352,375.1 | <b>CHANGE</b> | <b>3.63%</b>        |

### Controlled Substance Excise Tax

Imposes a tax on illegally delivered, manufactured or possessed controlled substances. (Prescription pharmaceuticals are exempt.) Tax based on the weight and schedule of substance. Rates vary from \$3.50 to \$40 per gram. Once paid, a taxpayer who can remain anonymous is given a receipt for the tax, which is valid for a specific time period. The payment of this tax does not legalize the controlled substance or the activity associated with it.

|      |          |      |         |               |                 |
|------|----------|------|---------|---------------|-----------------|
| FY96 | \$ 110.4 | FY00 | \$ 60.2 | FY04          | \$ 33.9         |
| FY97 | \$ 192.9 | FY01 | \$ 86.5 | FY05          | \$ 30.4         |
| FY98 | \$ 101.2 | FY02 | \$ 44.4 | <b>FY06</b>   | <b>\$ 352.6</b> |
| FY99 | \$ 55.5  | FY03 | \$ 82.5 | <b>CHANGE</b> | <b>1059.87%</b> |



### Corporate Adjusted Gross Income Tax

The adjusted gross income tax was increased from 3.4 percent to 8.5 percent on Jan. 1, 2003.

|      |                |      |              |               |                     |
|------|----------------|------|--------------|---------------|---------------------|
| FY96 | \$ 911,725.7   | FY00 | \$ 950,323.9 | FY04          | \$ 443,078.0        |
| FY97 | \$ 924,048.3   | FY01 | \$ 842,546.3 | FY05          | \$ 608,370.0        |
| FY98 | \$ 950,488.6   | FY02 | \$ 687,877.6 | <b>FY06</b>   | <b>\$ 796,118.2</b> |
| FY99 | \$ 1,006,572.4 | FY03 | \$ 307,178.8 | <b>CHANGE</b> | <b>30.86%</b>       |

### County Adjusted Gross Income Tax (CAGIT)

Tax determined locally for county residents or nonresidents whose principal place of employment is within a county which imposes the tax. Rates vary. (A county may adopt either the County Adjusted Gross Income Tax or the County Option Income Tax, but not both.)

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 236,047.2 | FY00 | \$ 284,537.8 | FY04          | \$ 343,586.3        |
| FY97 | \$ 243,561.6 | FY01 | \$ 308,062.2 | FY05          | \$ 338,871.6        |
| FY98 | \$ 254,264.0 | FY02 | \$ 343,479.4 | <b>FY06</b>   | <b>\$ 388,450.7</b> |
| FY99 | \$ 265,759.0 | FY03 | \$ 321,835.7 | <b>CHANGE</b> | <b>14.63%</b>       |

### County Economic Development Income Tax (CEDIT)

Tax determined locally for county residents or nonresidents whose principal place of employment is within a county which imposes the tax. Rates vary.

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 74,388.0  | FY00 | \$ 121,817.0 | FY04          | \$ 172,682.2        |
| FY97 | \$ 80,456.4  | FY01 | \$ 140,547.2 | FY05          | \$ 159,007.6        |
| FY98 | \$ 97,879.2  | FY02 | \$ 160,225.3 | <b>FY06</b>   | <b>\$ 238,804.3</b> |
| FY99 | \$ 112,551.9 | FY03 | \$ 146,937.1 | <b>CHANGE</b> | <b>50.18%</b>       |

### County Innkeepers Tax (CIT)

Tax determined locally at a rate not to exceed 5 percent of the gross income derived from lodging income (9 percent in Marion County). Tax may be collected either by the Department or locally through the county treasurer's office.

|      |             |      |             |               |                    |
|------|-------------|------|-------------|---------------|--------------------|
| FY96 | \$ 14,973.1 | FY00 | \$ 21,077.4 | FY04          | \$ 24,410.5        |
| FY97 | \$ 15,600.7 | FY01 | \$ 24,073.7 | FY05          | \$ 26,120.3        |
| FY98 | \$ 18,962.8 | FY02 | \$ 22,586.8 | <b>FY06</b>   | <b>\$ 36,357.7</b> |
| FY99 | \$ 20,251.1 | FY03 | \$ 24,043.4 | <b>CHANGE</b> | <b>39.19%</b>      |

### County Option Income Tax (COIT)

Tax determined locally for county residents or nonresidents whose principal place of employment is within a county which imposes the tax. Rates vary. (A county may adopt the County Option Income Tax or the County Adjusted Gross Income Tax, but not both.)

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 285,327.6 | FY00 | \$ 394,089.4 | FY04          | \$ 424,603.1        |
| FY97 | \$ 314,942.0 | FY01 | \$ 437,437.3 | FY05          | \$ 401,887.5        |
| FY98 | \$ 344,646.5 | FY02 | \$ 497,555.7 | <b>FY06</b>   | <b>\$ 492,320.2</b> |
| FY99 | \$ 368,343.2 | FY03 | \$ 463,054.0 | <b>CHANGE</b> | <b>22.50%</b>       |

### EstateTax

Based on the difference between the state death tax credit allowed at the federal level and the amount paid in state inheritance tax. Federal estate tax credit for state calculations is being phased out, resulting in the reduction in Indiana estate tax paid.

|      |             |      |             |               |                   |
|------|-------------|------|-------------|---------------|-------------------|
| FY96 | \$ 4,383.9  | FY00 | \$ 21,022.0 | FY04          | \$ 7,732.4        |
| FY97 | \$ 8,886.0  | FY01 | \$ 28,936.1 | FY05          | \$ 2,085.2        |
| FY98 | \$ 11,241.3 | FY02 | \$ 17,979.7 | <b>FY06</b>   | <b>\$ (68.5)*</b> |
| FY99 | \$ 24,700.4 | FY03 | \$ 32,264.5 | <b>CHANGE</b> | <b>-103.29%</b>   |

*\*Due to the phase out of Estate Tax collection; resident and nonresident estate-tax amounts due to the state decreased, while refunds of those taxes increased. These events resulted in a negative net amount of revenue.*

### Financial Institutions Tax

Based on the federal adjusted gross income at a rate of 8.5 percent for businesses which are engaged in extending credit, leasing (when it is the economic equivalent of extending credit) or credit card operations.

|      |              |      |              |               |                    |
|------|--------------|------|--------------|---------------|--------------------|
| FY96 | \$ 122,142.0 | FY00 | \$ 79,365.8  | FY04          | \$ 79,608.6        |
| FY97 | \$ 100,682.9 | FY01 | \$ 55,594.3  | FY05          | \$ 91,977.7        |
| FY98 | \$ 95,967.3  | FY02 | \$ 63,644.4  | <b>FY06</b>   | <b>\$ 87,229.7</b> |
| FY99 | \$ 81,883.8  | FY03 | \$ 123,444.4 | <b>CHANGE</b> | <b>-5.16%</b>      |

### Food and Beverage Tax

Tax determined locally for purchases of food and beverages for immediate consumption at a rate of 1 percent of retail sales price. Marion County's rate is 2 percent.

|      |             |      |             |               |                    |
|------|-------------|------|-------------|---------------|--------------------|
| FY96 | \$ 21,341.0 | FY00 | \$ 26,021.0 | FY04          | \$ 29,550.2        |
| FY97 | \$ 22,239.9 | FY01 | \$ 26,438.9 | FY05          | \$ 30,370.8        |
| FY98 | \$ 23,683.5 | FY02 | \$ 27,859.6 | <b>FY06</b>   | <b>\$ 54,266.2</b> |
| FY99 | \$ 23,574.1 | FY03 | \$ 27,842.3 | <b>CHANGE</b> | <b>78.68%</b>      |

### Gasoline Tax

The gasoline tax is \$.18 per gallon for all invoiced gallons of gasoline collected by the licensed distributor and added to the selling price.

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 437,096.3 | FY00 | \$ 464,152.8 | FY04          | \$ 582,610.7        |
| FY97 | \$ 443,869.2 | FY01 | \$ 493,684.2 | FY05          | \$ 579,675.0        |
| FY98 | \$ 455,569.6 | FY02 | \$ 480,808.9 | <b>FY06</b>   | <b>\$ 570,490.2</b> |
| FY99 | \$ 466,427.9 | FY03 | \$ 518,295.6 | <b>CHANGE</b> | <b>-1.58%</b>       |

### Hazardous Waste Disposal Tax

Based on the amount of hazardous waste (as defined by statute) placed in a disposal facility or by means of underground injection at a rate of \$11.50 per ton.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 2,575.5 | FY00 | \$ 1,770.1 | FY04          | \$ 1,219.2        |
| FY97 | \$ 2,390.1 | FY01 | \$ 1,542.5 | FY05          | \$ 3,281.3        |
| FY98 | \$ 2,603.0 | FY02 | \$ 1,304.5 | <b>FY06</b>   | <b>\$ 3,178.9</b> |
| FY99 | \$ 1,744.7 | FY03 | \$ 1,122.6 | <b>CHANGE</b> | <b>-3.12%</b>     |

### Individual Adjusted Gross Income Tax

Based on the federal adjusted gross income with numerous adjustments for individual residents, partners, stockholders in S corporations, trusts, estates and nonresidents with Indiana income sources at a rate of 3.4 percent.

|      |                |      |                |               |                       |
|------|----------------|------|----------------|---------------|-----------------------|
| FY96 | \$ 2,966,265.7 | FY00 | \$ 3,753,339.5 | FY04          | \$ 3,807,860.9        |
| FY97 | \$ 3,197,117.8 | FY01 | \$ 3,779,805.4 | FY05          | \$ 4,213,210.2        |
| FY98 | \$ 3,433,445.9 | FY02 | \$ 3,540,819.1 | <b>FY06</b>   | <b>\$ 4,381,548.1</b> |
| FY99 | \$ 3,699,316.6 | FY03 | \$ 3,644,159.4 | <b>CHANGE</b> | <b>4.00%</b>          |

### Inheritance Tax

Based on the taxpayer class (transferee's relationship to deceased); property's taxable value; residency status; and situs of real and tangible property and intangible property.

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 93,767.2  | FY00 | \$ 119,198.1 | FY04          | \$ 132,262.8        |
| FY97 | \$ 106,470.1 | FY01 | \$ 134,748.2 | FY05          | \$ 150,315.5        |
| FY98 | \$ 113,141.7 | FY02 | \$ 123,905.6 | <b>FY06</b>   | <b>\$ 148,976.6</b> |
| FY99 | \$ 124,011.8 | FY03 | \$ 165,710.5 | <b>CHANGE</b> | <b>-0.89%</b>       |

### Marion County Admissions Tax

Specific to the RCA Dome, Victory Field and Conseco Fieldhouse in Indianapolis for any event at a rate of 6 percent of the admission price (does not include events sponsored by education institutions, religious or charitable organizations.)

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 860.3   | FY00 | \$ 4,567.5 | FY04          | \$ 5,041.8        |
| FY97 | \$ 966.3   | FY01 | \$ 4,527.7 | FY05          | \$ 5,212.6        |
| FY98 | \$ 931.4   | FY02 | \$ 4,247.0 | <b>FY06</b>   | <b>\$ 6,273.3</b> |
| FY99 | \$ 1,209.9 | FY03 | \$ 4,457.0 | <b>CHANGE</b> | <b>20.35%</b>     |



### Marion County Supplemental Auto Rental Excise Tax

Based on the gross retail income from the rental of passenger motor vehicles and trucks in Marion County for less than a 30-day period at a rate of 4 percent. Revenue from the tax is paid to the Capital Improvement Board of Managers.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | -----      | FY00 | \$ 1,658.7 | FY04          | \$ 1,827.3        |
| FY97 | -----      | FY01 | \$ 1,883.7 | FY05          | \$ 1,941.3        |
| FY98 | \$ 1,330.1 | FY02 | \$ 1,950.4 | <b>FY06</b>   | <b>\$ 3,319.7</b> |
| FY99 | \$ 1,667.8 | FY03 | \$ 1,772.5 | <b>CHANGE</b> | <b>71.00%</b>     |

### Motor Carrier Fuel Tax

Per gallon rate of \$0.16 for all motor fuel used by commercial motor carriers operating on Indiana highways.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 9,605.5 | FY00 | \$ 5,745.2 | FY04          | \$ 6,759.4        |
| FY97 | \$ 7,431.2 | FY01 | \$ 3,727.0 | FY05          | \$ 6,034.3        |
| FY98 | \$ 9,869.4 | FY02 | \$ 5,068.7 | <b>FY06</b>   | <b>\$ 3,481.2</b> |
| FY99 | \$ 7,039.4 | FY03 | \$ 5,186.2 | <b>CHANGE</b> | <b>-42.31%</b>    |

### Motor Carrier Surcharge Tax

Per gallon rate of \$0.11 for all motor fuel used by commercial motor carriers operating on Indiana highways.

|      |             |      |             |               |                    |
|------|-------------|------|-------------|---------------|--------------------|
| FY96 | \$ 67,380.2 | FY00 | \$ 76,747.4 | FY04          | \$ 85,343.2        |
| FY97 | \$ 61,220.0 | FY01 | \$ 90,891.2 | FY05          | \$ 84,280.2        |
| FY98 | \$ 93,552.6 | FY02 | \$ 79,466.6 | <b>FY06</b>   | <b>\$ 91,040.2</b> |
| FY99 | \$ 90,232.4 | FY03 | \$ 79,540.8 | <b>CHANGE</b> | <b>8.02%</b>       |

### Motor Vehicle Excise Tax

Specific compliance program authorized by statute aimed at locating vehicles owned by Indiana residents and registered illegally out of state, thus avoiding state vehicle excise tax. Based on the age and class of vehicle, plus penalty and interest for the time period vehicle is illegally registered. (Except for this program, motor vehicle excise tax is otherwise collected by the Bureau of Motor Vehicles.)

|      |          |      |          |               |                 |
|------|----------|------|----------|---------------|-----------------|
| FY96 | \$ 832.1 | FY00 | \$ 122.1 | FY04          | \$ 11.2         |
| FY97 | \$ 732.1 | FY01 | \$ 20.4  | FY05          | \$ 148.6        |
| FY98 | \$ 468.6 | FY02 | \$ 14.1  | <b>FY06</b>   | <b>\$ 175.1</b> |
| FY99 | \$ 281.4 | FY03 | \$ 10.9  | <b>CHANGE</b> | <b>17.83%</b>   |

### Pari-Mutual Admission Tax

Imposed at \$0.20 for each person who pays an admission charge to a racetrack grounds or satellite facility.

|      |         |      |         |               |               |
|------|---------|------|---------|---------------|---------------|
| FY96 | \$ 62.7 | FY00 | \$ 21.4 | FY04          | \$ 8.0        |
| FY97 | \$ 34.8 | FY01 | \$ 18.3 | FY05          | \$ 3.7        |
| FY98 | \$ 29.6 | FY02 | \$ 13.9 | <b>FY06</b>   | <b>\$ 4.1</b> |
| FY99 | \$ 26.0 | FY03 | \$ 9.7  | <b>CHANGE</b> | <b>10.81%</b> |

### Pari-Mutual Wagering Tax

A 2-percent levy is imposed on the total amount of money wagered on online races and simulcasts conducted at a permit holder's racetrack. The tax is 2.5 percent of the total amount of money wagered on simulcasts from satellite facilities.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 3,211.9 | FY00 | \$ 3,751.7 | FY04          | \$ 4,154.2        |
| FY97 | \$ 3,450.2 | FY01 | \$ 3,534.3 | FY05          | \$ 4,515.1        |
| FY98 | \$ 3,499.1 | FY02 | \$ 3,537.4 | <b>FY06</b>   | <b>\$ 4,398.8</b> |
| FY99 | \$ 3,648.5 | FY03 | \$ 3,744.8 | <b>CHANGE</b> | <b>-2.58%</b>     |

### Petroleum Severance Tax

Levied against producers or owners of crude oil or natural gas and imposed at the time these products are removed from the ground at a rate equal to the greater of either 1 percent of the petroleum value, or \$0.03 per 1,000 cubic feet for natural gas and \$0.24 per barrel of oil.

|      |          |      |          |               |                   |
|------|----------|------|----------|---------------|-------------------|
| FY96 | \$ 574.0 | FY00 | \$ 467.0 | FY04          | \$ 557.5          |
| FY97 | \$ 614.9 | FY01 | \$ 565.3 | FY05          | \$ 928.8          |
| FY98 | \$ 642.5 | FY02 | \$ 579.8 | <b>FY06</b>   | <b>\$ 1,161.4</b> |
| FY99 | \$ 506.3 | FY03 | \$ 517.2 | <b>CHANGE</b> | <b>25.04%</b>     |



### Public Utility Tax (Railroad Car Companies/Railroads)

Based each year on assessments by the Indiana Department of Local Government Finance on the indefinite-situs distributable property of a railroad company that provides service within a commuter transportation district. This reduction reflects the reassessment of 2003.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 4,894.7 | FY00 | \$ 5,996.7 | FY04          | \$ 3,596.9        |
| FY97 | \$ 5,077.9 | FY01 | \$ 8,586.6 | FY05          | \$ 3,281.8        |
| FY98 | \$ 5,080.2 | FY02 | \$ 5,020.5 | <b>FY06</b>   | <b>\$ 4,255.1</b> |
| FY99 | \$ 5,786.7 | FY03 | \$ 5,815.5 | <b>CHANGE</b> | <b>29.66%</b>     |

### Riverboat Admissions Tax

Specific to any licensed riverboat on Indiana waterways at a rate of \$3 per person admitted.

|      |              |      |              |               |                    |
|------|--------------|------|--------------|---------------|--------------------|
| FY96 | \$ 4,597.7   | FY00 | \$ 116,565.6 | FY04          | \$ 80,684.6        |
| FY97 | \$ 56,262.5  | FY01 | \$ 118,630.0 | FY05          | \$ 80,926.2        |
| FY98 | \$ 90,921.4  | FY02 | \$ 127,769.1 | <b>FY06</b>   | <b>\$ 81,095.2</b> |
| FY99 | \$ 110,745.4 | FY03 | \$ 80,553.4  | <b>CHANGE</b> | <b>0.21%</b>       |

### Riverboat Wagering Tax

If a licensed riverboat does not have flexible scheduling (dockside gaming), a tax of 22.5 percent (up from 20 percent) is levied against its adjusted gross receipts (total wagers, less payouts, less uncollected gaming receivables). If the boat has implemented flexible scheduling, the tax rate is graduated and ranges from 15 percent to 35 percent, depending on the adjusted gross receipts.

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 13,354.7  | FY00 | \$ 328,200.8 | FY04          | \$ 679,482.9        |
| FY97 | \$ 146,084.1 | FY01 | \$ 349,092.0 | FY05          | \$ 709,573.2        |
| FY98 | \$ 231,890.1 | FY02 | \$ 381,814.2 | <b>FY06</b>   | <b>\$ 718,082.3</b> |
| FY99 | \$ 295,181.4 | FY03 | \$ 586,437.0 | <b>CHANGE</b> | <b>1.20%</b>        |

### Sales and Use Tax

Six percent on purchases of tangible personal property, public utility service and some rental transactions, which is collected at the retail level.

|      |                |      |                |               |                       |
|------|----------------|------|----------------|---------------|-----------------------|
| FY96 | \$ 2,965,275.9 | FY00 | \$ 3,687,291.7 | FY04          | \$ 4,759,445.3        |
| FY97 | \$ 3,145,959.5 | FY01 | \$ 3,723,138.6 | FY05          | \$ 5,001,048.9        |
| FY98 | \$ 3,278,755.6 | FY02 | \$ 3,798,489.0 | <b>FY06</b>   | <b>\$ 5,336,782.3</b> |
| FY99 | \$ 3,414,847.5 | FY03 | \$ 4,210,262.5 | <b>CHANGE</b> | <b>6.71%</b>          |

### Special Fuel Tax

A license tax of \$0.16 per gallon imposed on all special fuel sold or used in producing or generating power for propelling motor vehicles.

|      |              |      |              |               |                     |
|------|--------------|------|--------------|---------------|---------------------|
| FY96 | \$ 143,727.0 | FY00 | \$ 186,794.0 | FY04          | \$ 183,826.1        |
| FY97 | \$ 147,552.8 | FY01 | \$ 151,335.7 | FY05          | \$ 193,127.5        |
| FY98 | \$ 151,245.0 | FY02 | \$ 170,308.4 | <b>FY06</b>   | <b>\$ 196,812.7</b> |
| FY99 | \$ 161,779.4 | FY03 | \$ 172,712.6 | <b>CHANGE</b> | <b>1.91%</b>        |

### Utility Receipts Tax

The Utility Receipts Tax is 1.4-percent on gross receipts from retail utility sales. (**NOTE:** Fiscal Year 2003 figures include only one-half of a fiscal year.)

|      |       |      |             |               |                     |
|------|-------|------|-------------|---------------|---------------------|
| FY96 | ----- | FY00 | -----       | FY04          | \$ 167,401.1        |
| FY97 | ----- | FY01 | -----       | FY05          | \$ 170,814.6        |
| FY98 | ----- | FY02 | -----       | <b>FY06</b>   | <b>\$ 206,380.1</b> |
| FY99 | ----- | FY03 | \$ 75,907.7 | <b>CHANGE</b> | <b>20.82%</b>       |



## Miscellaneous Fees:

### Aircraft Registration Fee

All Indiana aircraft are required to be registered with the aeronautics section of the compliance division, where an annual \$10 registration/transfer fee is collected. An additional fee of \$20 or 20-percent (whichever is greater) of any unpaid excise tax is charged on all late registrations. There is also an annual aircraft dealers fee of \$25.

|      |         |      |          |               |                |
|------|---------|------|----------|---------------|----------------|
| FY96 | \$ 68.0 | FY00 | \$ 79.6  | FY04          | \$ 75.1        |
| FY97 | \$ 68.4 | FY01 | \$ 118.9 | FY05          | \$ 100.5       |
| FY98 | \$ 70.2 | FY02 | \$ 94.5  | <b>FY06</b>   | <b>\$ 76.9</b> |
| FY99 | \$ 65.1 | FY03 | \$ 76.5  | <b>CHANGE</b> | <b>-23.48%</b> |

### Charity Gaming Licensing Fee

Licensing fee for qualified organizations is \$25 for the first license. The second license for the same charity gaming activity is based on gross receipts of the previous event. The annual license fee for distributors is \$2,000. The annual license for manufacturers is \$3,000.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 3,635.1 | FY00 | \$ 4,328.0 | FY04          | \$ 4,038.9        |
| FY97 | \$ 3,997.2 | FY01 | \$ 4,303.4 | FY05          | \$ 4,020.0        |
| FY98 | \$ 3,950.1 | FY02 | \$ 4,282.5 | <b>FY06</b>   | <b>\$ 4,040.5</b> |
| FY99 | \$ 4,264.6 | FY03 | \$ 4,208.7 | <b>CHANGE</b> | <b>0.51%</b>      |

### Employment Agency Licensing Fee

A person, firm or corporation opening, operating or maintaining an employment agency must pay an annual \$150 fee for each license.

|      |         |      |         |               |                |
|------|---------|------|---------|---------------|----------------|
| FY96 | \$ 42.2 | FY00 | \$ 51.6 | FY04          | \$ 43.8        |
| FY97 | \$ 37.7 | FY01 | \$ 54.5 | FY05          | \$ 51.5        |
| FY98 | \$ 53.1 | FY02 | \$ 57.9 | <b>FY06</b>   | <b>\$ 35.4</b> |
| FY99 | \$ 51.3 | FY03 | \$ 49.7 | <b>CHANGE</b> | <b>-31.26%</b> |

### Hazardous Chemical Fee

An annual fee is imposed on a facility which must submit to the state an emergency and hazardous chemical inventory form. Fees are \$50, \$100 or \$200, depending on the volume of hazardous chemicals present at the facility during the year.

|      |          |      |          |               |                 |
|------|----------|------|----------|---------------|-----------------|
| FY96 | \$ 652.2 | FY00 | \$ 546.2 | FY04          | \$ 662.0        |
| FY97 | \$ 650.5 | FY01 | \$ 511.3 | FY05          | \$ 689.3        |
| FY98 | \$ 623.1 | FY02 | \$ 573.4 | <b>FY06</b>   | <b>\$ 588.5</b> |
| FY99 | \$ 576.4 | FY03 | \$ 581.7 | <b>CHANGE</b> | <b>-14.62%</b>  |

### International Registration Plan (IRP) Licensing Fee

Licensing fee for motor carriers based on miles driven in specific jurisdictions.

|      |             |      |             |               |                    |
|------|-------------|------|-------------|---------------|--------------------|
| FY96 | \$ 67,140.5 | FY00 | \$ 89,320.1 | FY04          | \$ 86,454.0        |
| FY97 | \$ 74,300.4 | FY01 | \$ 76,728.7 | FY05          | \$ 95,593.6        |
| FY98 | \$ 71,577.9 | FY02 | \$ 80,293.7 | <b>FY06</b>   | <b>\$ 88,147.4</b> |
| FY99 | \$ 75,941.9 | FY03 | \$ 82,395.1 | <b>CHANGE</b> | <b>-7.79%</b>      |

### Oversize /Overweight Permit Fee

Various categories of permits for motor carriers that are issued for different periods of time, based upon a vehicle's specific dimension and /or size and the travel activity. Fees can range from \$10 to more than \$400.

|      |             |      |             |               |                    |
|------|-------------|------|-------------|---------------|--------------------|
| FY96 | \$ 3,701.8  | FY00 | \$ 12,782.3 | FY04          | \$ 11,498.9        |
| FY97 | \$ 9,844.3  | FY01 | \$ 12,358.6 | FY05          | \$ 12,090.5        |
| FY98 | \$ 11,252.7 | FY02 | \$ 11,849.5 | <b>FY06</b>   | <b>\$ 13,001.5</b> |
| FY99 | \$ 11,528.3 | FY03 | \$ 11,041.1 | <b>CHANGE</b> | <b>7.53%</b>       |



### Solid Waste Management Fee

Imposed on the disposal or incineration of solid waste in a final disposal facility within the state at a rate of \$.50 per ton of waste generated in the state. For solid waste generated outside the state, the rate is the greater of \$.50 per ton or the cost per ton of disposing the solid waste, including the tipping fees and state and local government fees, in the final disposal facility that is closest to the area in which the solid waste was generated, minus the fee actually charged for the disposal or incineration of the solid waste by the owner or operator of the final disposal facility.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 3,850.6 | FY00 | \$ 4,516.8 | FY04          | \$ 4,358.6        |
| FY97 | \$ 4,494.4 | FY01 | \$ 4,318.0 | FY05          | \$ 5,173.2        |
| FY98 | \$ 4,623.0 | FY02 | \$ 4,320.3 | <b>FY06</b>   | <b>\$ 5,309.8</b> |
| FY99 | \$ 4,612.7 | FY03 | \$ 4,002.8 | <b>CHANGE</b> | <b>2.64%</b>      |

### Underground Storage Tank Fee

An annual fee of \$200 per tank is imposed on owners of underground storage tanks. In addition, there is an annual registration fee of \$90 for each underground petroleum storage tank, and \$45 for each underground storage tank containing regulated substances other than petroleum.

|      |             |      |             |               |                    |
|------|-------------|------|-------------|---------------|--------------------|
| FY96 | \$ 6,580.6  | FY00 | \$ 27,709.5 | FY04          | \$ 32,065.1        |
| FY97 | \$ 8,481.2  | FY01 | \$ 32,467.5 | FY05          | \$ 29,396.5        |
| FY98 | \$ 28,758.2 | FY02 | \$ 24,306.6 | <b>FY06</b>   | <b>\$ 50,454.5</b> |
| FY99 | \$ 26,409.5 | FY03 | \$ 35,992.1 | <b>CHANGE</b> | <b>71.63%</b>      |

### Waste Tire Management Fee

A \$.25 tire fee is assessed on each new tire sold at the retail level and each new tire mounted on a vehicle at the time a vehicle is sold. It is imposed on tires for self-propelled motor vehicles only.

|      |            |      |            |               |                   |
|------|------------|------|------------|---------------|-------------------|
| FY96 | \$ 1,266.7 | FY00 | \$ 3,203.6 | FY04          | \$ 1,612.0        |
| FY97 | \$ 1,333.2 | FY01 | \$ 911.8   | FY05          | \$ 1,860.0        |
| FY98 | \$ 1,253.6 | FY02 | \$ 613.8   | <b>FY06</b>   | <b>\$ 1,261.4</b> |
| FY99 | \$ 1,963.8 | FY03 | \$ 1,079.3 | <b>CHANGE</b> | <b>-32.18%</b>    |

